



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 123 দিশপুৰ, বৃহস্পতিবাৰ, 20 মাৰ্চ, 2025, 29 ফাগুন, 1946 (শক)

No. 123 Dispur, Thursday, 20th March, 2025, 29th Phalguna, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 3rd March, 2025

No. LLE. 18/2025/118.- The following Bills were introduced in the House on 3rd March, 2025 along with the Statement of Objects and Reasons are to be published under Rule 71 of the Rules of Procedure and Conduct of Business in Assam Legislative Assembly for General Information.

THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) BILL, 2025

A BILL

		further to amend the Assam Goods and Services Tax Act, 2017.		Assam Act XXVIII of 2017
Preamble	Whereas, it is expedient to amend the Assam Goods and Services Tax Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing; It is hereby enacted in the Seventy-sixth Year of the Republic of India as follows :—			
Short title and commencement	1.	(1)	This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2025. (2) It extends to the whole of Assam. (3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint: Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.	
Amendment of section 2	2.		In the principal Act, in section 2, for clause (61), the following shall be substituted, namely:— “(61) “Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;”	
Amendment of section 9	3.		In the principal Act, in section 9, in sub-section (1), in the fourth line, in between the words “human consumption” and “, on the value”, the words “and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption” shall be inserted.	
Amendment of section 10	4.		In the principal Act, in section 10, in sub-section (5), in the fifth line, in between the words and figures “section 74” and “shall”, the words, figures and letter “or section 74A” shall be inserted.	
Insertion of new section 11A	5.		In the principal Act, after section 11, the following new section shall be inserted, namely:— “Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice. 11A. Notwithstanding anything contained in this Act, if the Government is satisfied that,— (a) a practice was, or is, generally prevalent regarding levy of state tax (including non-levy thereof) on any supply of goods or services or both; and (b) such supplies were, or are, liable to,— (i) state tax, in cases where according to the said practice, state tax was not, or is not being levied, or (ii) a higher amount of state tax than what was, or is being levied, in accordance with the said practice,	

the Government may, on the recommendation of the Council, by notification in the Official Gazette, direct that the whole of the state tax payable on such supplies, or, as the case may be, the state tax in excess of that payable on such supplies, but for the said practice, shall not be required to be paid in respect of the supplies on which the state tax was not, or is not being levied, or was, or is being, short-levied, in accordance with the said practice.”.

Amendment of
section 13

6. In the principal Act, in section 13, in sub-section (3),
 - (i) in clause (b), in the third line, for the words and punctuation mark “by the supplier”, appearing in between the word “thereof “ and punctuation mark “:” the words and punctuation marks “by the supplier, in cases where invoice is required to be issued by the supplier; or” shall be substituted and thereafter the following new clause (c) shall be inserted, namely:—

“(c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient.”;
 - (ii) in the first proviso, in the second line, in between the words, brackets and letter “or clause (b)” and the punctuation mark “,” the words, brackets and letter “or clause (c)” shall be inserted.

Amendment of
section 16

7. In the principal Act, in section 16, with effect from the 1st day of July, 2017, after sub-section (4), the following new sub-sections shall be inserted, namely:—

- “(5) Notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the financial years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November, 2021.
- (6) Where registration of a registered person is cancelled under section 29 and subsequently the cancellation of registration is revoked by any order, either under section 30 or pursuant to any order made by the Appellate Authority or the Appellate Tribunal or court and where availment of input tax credit in respect of an invoice or debit note was not restricted under sub-section (4) on the date of order of cancellation of registration, the said person shall be entitled to take the input tax credit in respect of such invoice or debit note for supply of goods or services or both, in a return under section 39,—
 - (i) filed up to thirtieth day of November following the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier; or
 - (ii) for the period from the date of cancellation of registration or the effective date of cancellation of registration, as the case may be, till the date of order of revocation of cancellation of registration, where such return is filed within thirty days from the date of order of revocation of cancellation of registration, whichever is later.

Explanation.— No refund shall be made of all the tax paid or the input tax credit reversed which shall not have been so paid or not reversed, had sub-sections (5) and (6) above been in force at all material times.”

Amendment of section 17	8.	In the principal Act, in section 17, in sub-section (5), in clause (i), for the words and figures "sections 74, 129 and 130", the words and figures "section 74 in respect of any period up to Financial Year 2023-24" shall be substituted.
Substitution of section 20	9.	In the principal Act, for section 20, the following shall be substituted, namely:—
	"Manner of distribution of credit by Input Service Distributor	20(1). Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.
		(2) The Input Service Distributor shall distribute the credit of state tax or integrated tax charged on invoices received by him, including the credit of state or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.
		(3) The credit of state tax shall be distributed as state tax or integrated tax and integrated tax as integrated tax or state tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed."
Amendment of section 21	10.	In the principal Act, in section 21, in the fifth line, in between the words and figures "or section 74" and the punctuation mark ",", the words, figures and letter "or section 74A" shall be inserted.
Amendment of section 30	11.	In the principal Act, in section 30, in sub-section (2), in the proviso, in the third line, for the punctuation mark "(.)" appearing at the end, the punctuation mark "(:)" shall be substituted and thereafter the following new proviso shall be inserted, namely:— "Provided further that such revocation of cancellation of registration shall be subject to such conditions and restrictions, as may be prescribed."
Amendment of section 31	12.	In the principal Act, in section 31, — (a) in sub-section (3), in clause (f), in the second line, in between the words and figure "section 9 shall" and "issue an" the words "within the period as may be prescribed," shall be inserted; (b) after clause (g), the following Explanation shall be inserted, namely:— "Explanation.—For the purposes of clause (f), the expression "supplier who is not registered" shall include the supplier who is registered solely for the purpose of deduction of tax under section 51."
Amendment of section 35	13.	In the principal Act, in section 35, in sub-section (6), in the sixth line, in between the words and figures "section 74" and the punctuation mark ",", the words, figures and letter "or section 74A" shall be inserted.

- Amendment of section 39 14. In the principal Act, in section 39, for sub-section (3), the following shall be substituted, namely:—
- “(3) Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:
- Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.”
- Amendment of section 49 15. In the principal Act, in section 49, in sub-section (8), in clause (c), in the third line, in between the words and figures “section 74”, and the punctuation mark “.” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 50 16. In the principal Act, in section 50, in sub-section (1), in the proviso, in the fifth line, in between the words and figures “section 74” and “in respect”, the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 51 17. In the principal Act, in section 51, in sub-section (7), in the second line, in between the words and figures “section 74” and the punctuation mark “.”, the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 54 18. In the principal Act, in section 54, —
- (a) in sub-section (3), the second proviso shall be omitted;
- (b) after sub-section (14) and before the Explanation, the following new sub-section (15) shall be inserted, namely:—
- “(15) Notwithstanding anything contained in this section, no refund of unutilised input tax credit on account of zero rated supply of goods or of integrated tax paid on account of zero rated supply of goods shall be allowed where such zero rated supply of goods is subjected to export duty.”
- Amendment of section 61 19. In the principal Act, in section 61, in sub-section (3), in the eighth line, in between the words and figures “section 74” and the punctuation mark “.” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 62 20. In the principal Act, in section 62, in sub-section (1), in the second line, in between the words and figures “section 74” and the punctuation mark “,” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 63 21. In the principal Act, in section 63, in the second line, in between the words and figures “section 74” and the punctuation mark “,” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 64 22. In the principal Act, in section 64, in sub-section (2), in the fifth line, in between the words and figures “section 74” and the punctuation mark “.” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 65 23. In the principal Act, in section 65, in sub-section (7), in the fourth line, in between the words and figures “section 74” and the punctuation mark “.” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 66 24. In the principal Act, in section 66, in sub-section (6), in the fourth line, in between the words and figures “section 74” and the punctuation mark “.” the words, figures and letter “or section 74A” shall be inserted.

- Amendment of section 70 25. In the principal Act, in section 70, after sub-section (1), the following new sub-section shall be inserted, namely:—
- “(1A) All persons summoned under sub-section (1) shall be bound to attend, either in person or by an authorised representative, as such officer may direct and the person so appearing shall state the truth during examination or make statements or produce such documents and other things as may be required.”
- Amendment of section 73 26. In the principal Act, in section 73, —
- (i) in the marginal heading, in between the words “Determination of tax” and “not paid”, the words and figures “, pertaining to the period up to Financial Year 2023-24,” shall be inserted;
- (ii) after sub-section (11), the following new sub-section shall be inserted, namely:—
- “(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.”.
- Amendment of section 74 27. In the principal Act, in section 74, —
- (i) in the marginal heading, in between the words “Determination of tax” and “not paid”, the words and figures “, pertaining to the period up to Financial Year 2023-24,” shall be inserted;
- (ii) after sub-section (11) and before Explanation 1, the following new sub-section shall be inserted, namely:—
- “(12) The provisions of this section shall be applicable for determination of tax pertaining to the period up to Financial Year 2023-24.”;
- (iii) the Explanation 2 shall be omitted
- Insertion of new section 74A 28. In the principal Act, after section 74, the following new section 74A shall be inserted, namely:—
- “Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onward.
- 74A. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty leviable under the provisions of this Act or the rules made thereunder:
- Provided that no notice shall be issued, if the tax which has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised in a financial year is less than one thousand rupees.
- (2) The proper officer shall issue the notice under sub-section (1) within forty-two months from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to

or within forty-two months from the date of erroneous refund.

- (3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub-section (1), on the person chargeable with tax.
- (4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice.
- (5) The penalty in case where any tax which has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised, —
 - (i) for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, shall be equivalent to ten per cent. of tax due from such person or ten thousand rupees, whichever is higher;
 - (ii) for the reason of fraud or any wilful-misstatement or suppression of facts to evade tax shall be equivalent to the tax due from such person.
- (6) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.
- (7) The proper officer shall issue the order under sub-section (6) within twelve months from the date of issuance of notice specified in sub-section (2):

Provided that where the proper officer is not able to issue the order within the specified period, the Commissioner, or an officer authorised by the Commissioner senior in rank to the proper officer but not below the rank of Joint Commissioner of State Tax, may, having regard to the reasons for delay in issuance of the order under sub-section (6), to be recorded in writing, before the expiry of the specified period, extend the said period further by a maximum of six months.

- (8) The person chargeable with tax where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, may, —

- (i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information shall not serve any notice under sub-section (1) or the statement under sub-section (3), as the case may be, in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;
 - (ii) pay the said tax along with interest payable under section 50 within sixty days of issue of show cause notice, and on doing so, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.
- (9) The person chargeable with tax, where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, may,—
 - (i) before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent. of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment, and the proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder;
 - (ii) pay the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within sixty days of issue of the notice, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded;
 - (iii) pay the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent. of such tax within sixty days of communication of the order, and on doing so, all proceedings in respect of the said notice shall be deemed to be concluded.

- (10) Where the proper officer is of the opinion that the amount paid under clause (i) of sub-section (8) or clause (i) of sub-section (9) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.
- (11) Notwithstanding anything contained in clause (i) or clause (ii) of sub-section (8), penalty under clause (i) of sub-section (5) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.
- (12) The provisions of this section shall be applicable for determination of tax pertaining to the Financial Year 2024-25 onwards.

Explanation I— For the purposes of this section,—

- (i) the expression “all proceedings in respect of the said notice” shall not include proceedings under section 132;
- (ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under this section, the proceedings against all the persons liable to pay penalty under sections 122 and 125 are deemed to be concluded.

Explanation II—For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.”

Amendment of section 75 29. In the principal Act, in section 75,—

- (a) in sub-section (1), in the fourth line, in between the word and figures “section 74” and the punctuation mark “,” the words, brackets, figures and letter “or sub-sections (2) and (7) of section 74A” shall be inserted;
- (b) after sub-section (2), the following new sub-section shall be inserted, namely:—
 - “(2A) Where any Appellate Authority or Appellate Tribunal or court concludes that the penalty under clause (ii) of sub-section (5) of section 74A is not sustainable for the reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the penalty shall be payable by such person, under clause (i) of sub-section (5) of section 74A.”;

- (c) for sub-section (10), the following sub-section shall be substituted, namely:—
- “(10) The adjudication proceedings shall be deemed to be concluded, if the order is not issued within the period specified in sub-section (10) of section 73 or in sub-section (10) of section 74 or in sub-section (7) of section 74A.”;
- (d) in sub-section (11), in the eleventh line, in between the word and figures “section 74” and the words “where proceedings”, the words, brackets, figures and letter “or sub-section (7) of section 74A” shall be inserted;
- (e) in sub-section (12), in the first line, in between the words and figures “section 74” and the punctuation mark “,” the words, figures and letter “or section 74A” shall be inserted;
- (f) in sub-section (13), in the first line, in between the words and figures “section 74” and the punctuation mark “,” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 104 30. In the principal Act, in section 104, in sub-section (1), in the Explanation, at the end, in between the word and figures “section 74” and the punctuation mark “.” the words, brackets, figures and letter “or sub-sections (2) and (7) of section 74A” shall be inserted.
- Amendment of section 107 31. In the principal Act, in section 107,—
- (a) in sub-section (6), in clause (b), in the second line, for the word “twenty-five” appearing in between the words “maximum of” and “crore rupees”, the word “twenty” shall be substituted;
- (b) in sub-section (11), in the second proviso, at the end, after the words and figures “section 74” and the punctuation mark “.” the words, figures and letter “or section 74A” shall be inserted.
- Amendment of section 112 32. In the principal Act, in section 112,
- (i) for sub-section (1), the following shall be substituted, namely:—
- “(1) With effect from the 1st day of August, 2024, any person aggrieved by an order passed against him under sections 107 or 108 of this Act or the Central Goods and Services Tax Act, 2017 may appeal to the Appellate Tribunal against such order within 3 (three) months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal; or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.”;
- (ii) for sub-section (3), the following shall be substituted, namely:—
- “(3) With effect from the 1st day of August, 2024, the Commissioner may on his own motion, or upon request from the Commissioner of Central Tax, called for and examine the record of any order passed by the Appellate Authority or the Revisional Authority under this Act or under the Central Goods and Services Tax Act, 2017 for the purpose of satisfying himself as to the legality or propriety of the said order and may, by order, direct any officer sub-ordinate to him to apply to the Appellate Tribunal within six months from the date on which the said order has been passed; or the date as may

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of 2017

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of 2017

- be notified by the Government, on the recommendations of the Council, for the purpose of filing application before the Appellate Tribunal under this Act, whichever is later, for determination of such points arising out of the said order as may be specified by the Commissioner in his order.”;
- (iii) in sub-section (6), in the second line, in between the words, brackets and figure “sub-section (1)” and the punctuation mark “,” the words, brackets and figure “or permit the filing of an application within three months after the expiry of the period referred to in sub-section (3)” shall be inserted;
- (iv) in sub-section (8), in clause (b),
- (a) in the first line, for the words “twenty per cent.” appearing in between the words “equal to” and “of the”, the words “ten per cent.” shall be substituted;
- (b) in the fourth line, for the words “fifty” appearing in between the words “maximum of” and “crore rupees” the words “twenty” shall be substituted.
- Amendment of section 122 33. In the principal Act, in section 122, in sub-section (1B), in the first line, for the words “Any electronic commerce operator who-” the words “With effect from the 1st day of October, 2023, any electronic commerce operator, who is liable to collect tax at source under section 52,-” shall be inserted.
- Insertion of new section 122A 34. In the principal Act, after section 122, the following new section shall be inserted, namely:—
- “Penalty for failure to register certain machines used in manufacture of goods as per special procedure. 122A. (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.
- (2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:
- Provided that such machine shall not be confiscated where—
- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”.
- Amendment of section 127 35. In the principal Act, in section 127, in the third line, in between the words and figures “section 74” and the words “or section”, the words, figures and letter “or section 74A” shall be inserted.

Insertion of
new section
128A

36. In the principal Act, after section 128, the following new section shall be newly inserted, namely:—

“Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods,

128A. (1) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax in accordance with,—

- (a) a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, and where no order under sub-section (9) of section 73 has been issued; or
- (b) an order passed under sub-section (9) of section 73, and where no order under sub-section (11) of section 107 or sub-section (1) of section 108 has been passed; or
- (c) an order passed under sub-section (11) of section 107 or sub-section (1) of section 108, and where no order under sub-section (1) of section 113 has been passed, pertaining to the period from 1st July, 2017 to 31st March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (a), clause (b) or clause (c), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or order or statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

Provided that where a notice has been issued under sub-section (1) of section 74, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a court in accordance with the provisions of sub-section (2) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (a) or clause (b) of this sub-section:

Provided further that the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (3) of section 107 or under sub-section (3) of section 112 or an appeal is filed by an officer of state tax under sub-section (1) of section 117 or under sub-section (1) of section 118 or where any proceedings are initiated under sub-section (1) of section 108, against an order referred to in clause (b) or clause

(c) or against the directions of the Appellate Authority or the Appellate Tribunal or the court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the court or the Revisional Authority, as the case may be, within three months from the date of the said order:

Provided also that where such interest and penalty has already been paid, no refund of the same shall be available.

- (2) Nothing contained in sub-section (1) shall be applicable in respect of any amount payable by the person on account of erroneous refund.
- (3) Nothing contained in sub-section (1) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (1).
- (4) Notwithstanding anything contained in this Act, where any amount specified under sub-section (1) has been paid and the proceedings are deemed to be concluded under the said sub-section, no appeal under sub-section (1) of section 107 or sub-section (1) of section 112 shall lie against an order referred to in clause (h) or clause (c) of sub-section (1), as the case may be.”.

Amendment of section 171 37. In the principal Act, in section 171,—

- (i) in sub-section (2), at the end, after the word “supplied by him”, for the punctuation mark (.) the punctuation mark (:) shall be substituted and thereafter the following new proviso and the Explanations shall be inserted, namely:—

“Provided that the Government may by notification, on the recommendations of the Council, specify the date from which the said Authority shall not accept any request for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation I —For the purposes of this sub-section, “request for examination” shall mean the written application filed by an applicant requesting for examination as to whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

Explanation II —For the purposes of this section, the expression “Authority” shall include the “Appellate Tribunal.”

Amendment of
Schedule III

38. In the principal Act, in Schedule III, after paragraph 8 and before Explanation I, the following new paragraphs shall be inserted, namely:—

“9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.”.

Repeal and
Savings

39. (1) The Assam Goods and Services Tax (Amendment) Ordinance, 2024 is hereby repealed.
(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have done or taken under the corresponding provisions of this Act, as if this Act had come into force on the date on which the said Ordinance came into force.

Assam
Ordinance
No.VI of
2024

STATEMENT OF OBJECTS AND REASONS

Various decisions have been taken by the Goods and Services Tax Council in its meeting requiring amendments in Goods and Service Tax Laws. Accordingly, the Central Goods and Services Tax, 2017 (12 of 2017) has been amended by the Parliament by the Finance Act, 2024 (8 of 2024) and the Finance (No. 2) Act, 2024 (15 of 2024). In order to implement the decisions taken by the Goods and Services Tax Council in aforesaid meetings and to maintain uniformity in applicability of the provisions of the Central Goods and Services Tax Act, 2017 and the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), it is expedient to amend the Assam Goods and Services Tax Act, 2017 wherever applicable. As the Assam Legislative Assembly was not in session, amendment which were incorporated in the Central Goods and Services Act, 2017 were incorporated in the Assam Goods and Services Tax Act, 2017 through promulgation of an Ordinance [Assam Ordinance No. VI of 2024; The Assam Goods and Services Tax (Amendment) Ordinance, 2024].

The proposed Assam Goods and Services Tax (Amendment) Bill, 2025, *inter alia*, provide for the following, namely :—

- (i) to substitute clause (61) of section 2, so as to make Input Service Distributor procedure mandatory for distribution of Input Tax Credit in respect of input services procured by Head Office from third party but attributable to both Head Office and Branch Office or exclusively to one or more Branch Offices;
- (ii) to amend sub-section (1) of section 9, so as not to levy State tax on un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor for human consumption;
- (iii) to insert section 11A, so as to empower the Government to regularize non-levy or short levy of State tax where it is satisfied that such non-levy or short levy was a result of general practice;
- (iv) to amend sub-section (3) of section 13, so as to specify the time of supply of services in cases where the invoice is required to be issued by the recipient of services in cases of reverse charge supplies;
- (v) to insert sub-section (5) in section 16, so as to carve out an exception to the existing sub-section (4) and to provide that in respect of an invoice or debit note under the said sub-section, for the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to take input tax credit in any return under section 39 which is filed up to the thirtieth day of November 2021;

Further it is proposed that where the tax has been paid or the input tax credit has been reversed, no refund of the same shall be admissible.

- (vi) to amend sub-section (5) of section 17, so as to restrict the non-availability of input tax credit in respect of tax paid under section 74 of the said Act only for demands up to Financial Year 2023-24;
- (vii) to substitute section 20, in order to prescribe compulsory registration by ISD for distributing credit in the case of procuring common input services and subsequently distributing the ITC to distinct persons as referred to under section 25 of the Act;
- (viii) to insert new proviso in sub-section (2) of section 30, so as to empower the State Government to prescribe conditions and restrictions for revocation of cancellation of registration;
- (ix) to amend clause (f) of sub-section (3), so as to empower the State Government to prescribe the time period for issuance of invoice by the recipient in case of reverse charge mechanism supplies by rules;
- (x) to amend sub-section (3) of section 39, so as to mandate the electronic furnishing of return for each month by the registered person required to deduct tax at source, irrespective of whether any deduction has been made in the said month or not;
- (xi) to insert a new sub-section (15) in section 54 of the Assam Goods and Services Tax Act, so as to omit the second proviso to sub-section (3) and to provide that no refund of unutilised input tax credit or of integrated tax shall be allowed in cases of zero rated supply of goods where such goods are subjected to export duty;
- (xii) to insert sub-section (1A) in section 70, so as to enable an authorised representative to appear on behalf of the summoned person before the proper officer in compliance of summons issued by the said officer;
- (xiii) to insert sub-section (12) in section 73, so as to restrict the applicability of the said section for determination of tax pertaining to the period upto Financial Year 2023-24;
- (xiv) to insert sub-section (12) in section 74, so as to restrict the applicability of the said section for determination of tax pertaining to the period upto Financial Year 2023-24;
- (xv) to insert section 74A, so as to provide for determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to the Financial Year 2024-25 onwards;

(xvi) to amend sub-section (6) of section 107, so as to reduce the maximum amount of pre-deposit for filing appeal before the Appellate Authority from rupees twenty-five crore to rupees twenty crore in State tax;

(xvii) to amend sub-sections (1) and (3) of section 112, so as to empower the Government to notify the date for filing appeal before the Appellate Tribunal and provide a revised time limit for filing appeals or application before the Appellate Tribunal;

It also proposes to amend sub-section (8) of section 112, so as to reduce the maximum amount of pre-deposit for filing appeals before the Appellate Tribunal from the existing twenty percent to ten percent of the tax in dispute and also reduce the maximum amount payable as pre-deposit from rupees fifty crore to rupees twenty crore in State tax;

(xviii) to amend sub-section (1B) of section 122, so as to restrict the applicability of the said sub-section to electronic commerce operators, who are required to collect tax at source under section 52 of the said Act. (xviii) to insert section 122A, so as to provide the provision of penalty of Rs. One lakh for any machine not so registered for acting in contravention of the special procedure notified under section 148;

(xix) to insert a new Section 122A, pertaining to levy of penalty for failure to register certain machines used in the manufacturing of goods (i.e. Tobacco, Pan-masala and similar items) as per specified procedure notified under Section 148 of said Act;

(xx) to insert section 128A, to provide for a conditional waiver of interest and penalty in respect of demand notices issued under section 73 of the said Act for the Financial Years 2017-18, 2018-19 and 2019-20, except the demands notices in respect of erroneous refund;

(xxi) to amend sub-section (2) of section 171, so as to empower the Government to notify the date from which the Authority under the said section shall not accept any application for anti-profiteering cases;

(xxii) to insert Paragraphs 9 and 10 in Schedule III;

(xxiii) to amend sub-section (5) of section 10, section 21, sub-section (6) of section 35, sub-section (8) of section 49, sub-section (1) of section 50, sub-section (7) of section 51, sub-section (3) of section 61, sub-section (1) of section 62, section 63, sub-section (2) of section 64, sub-section (7) of section 65, sub-section (6) of section 66, section 75, sub-section (1) of section 104, sub-section (11) of section 107 and section 127, so as to incorporate a reference to the proposed new section 74A.

(xxiv) to repeal the Assam Goods and Services Tax (Amendment) Ordinance, 2024 (Assam Ordinance No. VI of 2024) published in the Assam Gazette Extraordinary *vide* Notification No. LGL.179/2017/316 dated 4th December, 2024.

2. The Bill seeks to achieve the above objectives.

AJANTA NEOG,
Minister, Finance.

DULAL PEGU,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The proposed changes would not involve any additional expenditure as the same will be administered by the existing staff.

AJANTA NEOG,
Minister, Finance.

MEMORANDUM OF DELEGATED LEGISLATION

The Government does not propose to delegate any legislation powers to any agency subordinate to it in the Bill.

AJANTA NEOG,
Minister, Finance.

THE ASSAM MUNICIPAL EMPLOYEES (PROVINCIALISATION) BILL, 2025

A BILL

to provide for provincialisation of the services of the employees working in Municipal Boards constituted under Assam Municipal Act, 1956.

Preamble

Whereas it is expedient to provide for provincialisation of services of the employees of the Municipal Boards constituted under the Assam Municipal Act, 1956 for its improvement and management and to control activities of the Boards in the State of Assam and matters connected and incidental therewith.

Act No
XV of
1957

It is hereby enacted in the Seventy-sixth year of the Republic of India as follows:-

Short title,
extent and
commencement

1. (1) This Act may be called the Assam Municipal Employees (Provincialisation) Act, 2025.
- (2) It shall be extended to the whole of Assam in the Municipal Board Areas except the Autonomous Districts under the Sixth Schedule Areas to the Constitution of India and shall exclude any areas which has been or hereinafter may be included in Panchayat or a Cantonment constituted under the Assam Panchayat Act, 1994 and the Cantonment Act, 1924, respectively or by any other Act.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, and different dates may be appointed for different provisions of the Act.

Act No
XVII of
1994
Central
Act No.2
of 1924

Definitions

2. (1) In this Act, unless the context otherwise requires:-
 - (a) "Appointed day" means the date on which this Act shall come into force;
 - (b) "Board" means Municipal Board constituted under Assam Municipal Act, 1956;
 - (c) "Employee" means a person in employment under the Municipal Board against the regular sanctioned post appointed on or before 4th September, 2013;
 - (d) "Government" means the State Government of Assam;
 - (e) "Provincialisation" means taking over the liability for payment of salaries, including dearness allowances and other allowances as admissible to other government employees of similar rank and status and gratuity, pension, leave encashment, etc as admissible, under the existing rules to the Government servants serving under the Government of Assam;

Act No
XV of
1957

- (f) "Schedule" means the Schedule appended to this Act;
- (g) "Department" means the Department of Housing and Urban Affairs;
- (h) "Director" means the Director, Directorate of Municipal Administration, Government of Assam;
- (i) "Executive Committee" means a designated body within the Government responsible for, managing transfers, and posting decisions.

Eligibility
Criteria for
selection of
Employees for
Provincialisation
of services

3. (1) The following categories of employees shall be eligible for being considered for provincialisation of services, namely:—
- (i) he or she is an employee of the Board recruited on or before 4th September 2013.;
 - (ii) he or she is a citizen of India;
 - (iii) he or she is of sound mental or physical health;
 - (iv) there are no disciplinary or criminal proceedings pending or proven against the employee;
 - (v) he or she is not insolvent and is not convicted of a criminal offense involving moral turpitude.

Provincialisation
of employees
of the
Municipalities
under State
Government

4. Subject to the fulfillment of all other provisions of this Act the services of the employees of Municipal board, eligible under section 3 shall be deemed to have been provincialised on and from the appointed day and they shall become employees of the State Government from the said date of appointed day of the Act on the following terms and conditions :-
- (i) all rules including service rule and rules of conduct and discipline and appeal which are applicable to Government servants of corresponding ranks, shall be applicable to all Employees of the Municipal Board.
 - (ii) all employees whose services have been provincialised under this Act shall get full scale of pay as per Schedule with such emoluments as salary and allowances applicable to the Government employees of the corresponding rank with effect from the date of provincialisation of their services, as if they are fresh appointees and they cannot claim any benefit whatsoever in respect of past services rendered by them before provincialisation and in respect of pension, they shall be governed by the new pension scheme applicable to State Government employees of the corresponding rank. There shall be a provision of annual increment as per norms of the State Government.
 - (iii) the employees, who have completed sixty-years of age as on date of coming into force of this Act shall be deemed to have retired with effect from that date and they shall have

no claim whatsoever from the State Government as regards their pay, allowances and benefits for services already rendered by them before the date of provincialisation.

- (iv) scope of work and other conditions of service of the employees shall be as may be prescribed.
- (v) the employees provincialised under this Act shall hold personal posts to be created for provincialisation of their services. These posts shall be created in the Directorate of Municipal Administration and shall stand abolished on cessation of services of the concerned employees, due to retirement, death, resignation or any other reason whatsoever.
- (vi) the employees shall have the option to choose whether they shall continue with their existing employment system or they intend to come under the provincialisation of the services provided under the Act.

Creation of
personal posts

5. For the purpose of provincialisation of services of Municipal Employees under this Act, the Government shall create and sanction such number of ex- cadre posts which shall be personal to the incumbents. These personal posts shall stand abolished on cessation of services of employees for any reason whatsoever including retirement, resignation, death, etc. since these are personal as well as ex-cadre post, the present cadre strength of the employees shall not be impacted in any way due to the creation of these posts.

Constitution of
Executive
Committee

6. (1) The State Government shall constitute an Executive Committee for the purpose of matters relating to all service conditions, posting and transfer of the employees. The Executive Committee shall consist of the following members, namely:-

(i)	Senior Most Secretary, Department of Housing and Urban Affairs	: Chairman
(ii)	Director, Directorate of Municipal Administration, Assam	: Vice Chairman:
(iii)	Additional Secretary, Department of Housing and Urban Affairs Director, Town and Country Planning(T and CP), Assam	: Members
(iv)	Commissioner, Guwahati Municipal Corporation or Chief Executive Officer, Guwahati Metropolitan Development Authority	: Members

	(2) Functions of the Committee:		
	(a) to review transfer applications of transfer and ensure alignment with organizational needs and employee welfare;		
	(b) to decide on transfer postings in cases of public exigencies or as requested by the concerned Boards;		
	(c) to maintain a record of transfer orders and ensure effective implementation;		
	(d) to address grievances related to transfers and recommend resolutions.		
Appellate Authority	7. The Executive Committee shall be the Appellate Authority against any recommendation of the Director, Municipal Administration and the State Government shall be the Appellate Authority against any recommendation of the Executive Committee.		
Offences and Penalties	8. The person who provides misleading, incorrect or false information and suppresses material information about their appointment or abets the providing or suppression of such information shall commit an offence under this Act which shall be punishable with imprisonment for a term which may extend to two years.		
Offences to be cognizable and non-bailable	9. Offences committed under this Act shall be cognizable and non-bailable under the provisions of Bharatiya Nyaya Sanhita, 2023.	Central Act No. 45 of 2023	
Trial of cases	10. (1) Offences under section 8 shall be tried in the court of Judicial Magistrate of the competent jurisdiction under the Bharatiya Nyaya Sanhita, 2023.	Central Act No. 45 of 2023	
	(2) Cases under this section shall be tried summarily under the Bharatiya Nyaya Sanhita, 2023.	Central Act No. 45 of 2023	
Protection of action taken in good faith	11. No suit, prosecution or other legal proceeding shall lie for anything in good faith done under this Act, except with the previous sanction of the State Government.		
Interpretation	12. If any difficulty arises relating to the interpretation of any provision of this Act, the interpretation of the State Government shall be final.		
Power to remove difficulties	13. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order do anything not inconsistent with the provisions of the Act and the rules framed thereunder, which appear to be necessary or expedient for the purpose of removing the difficulty.		
Power to make rules	14. (1) The State Government may, by notification published in the Official Gazette, make rules for carrying out the provisions of this Act.		
	(2) Without prejudice to the generality of the foregoing provisions, such rules may provide for all or any of the following matters, namely:-		

- (i) the name and principles of engagement of the employees in the appropriate cadre under section 4.
 - (ii) the service conditions of the municipal employees and the duties and responsibilities of the municipal employees whose services have been provincialised under this Act;
 - (iii) the powers, duties and responsibilities of the Executive Committee;
 - (iv) the preparation and maintenance of service records of the provincialised municipal employees whose services have been provincialised.
 - (v) any other matter which is required to be or may be prescribed.
- (3) All rules made by the State Government under this Act shall, as soon as, maybe after they are made, be laid before the Assam Legislative Assembly, while it is in session, for a total period of not less than 14 days which may be comprised in one session or two or more successive sessions and shall, unless some latter date is appointed, take effect from the date of their publication in the Official Gazette subject to such modifications or annulments as the Legislative Assembly may, during the said period agree to make, and that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

Repeal and
savings

15. (1) The Assam Municipal Employees Act, 2021 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the Act so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

Act No.
XV of
2021

Schedule [See Section 4 (ii)]				
Sl.No	Designation	To. No. of Employees	Scale	Grade Pay
1	E.E.	1	PB-4 30000-110000	14,500.00
2	A.E.E.	7	PB-4 30000-110000	13,300.00
3	A.E.	30	PB-4 30000-110000	12,700.00
4	Superintendent	3	PB-3 22000-97000	10,300.00
5	Sr. Asstt./ UDA	66	PB-2 14000-70000	8,000.00
6	J.E.	32	PB-2 14000-70000	8,700.00
7	S.A./ Mohorrur	60	PB-2 14000-70000	5,600.00
8	Driver	71	PB-2 14000-70000	5,200.00
9	Plumber	6	PB-2 14000-70000	5,600.00
10	Pump Operator	9	PB-2 14000-70000	5,000.00
11	Electrician	19	PB-2 14000-70000	6,200.00
12	Sanitary Inspector/ Supervisor	16	PB-2 14000-70000	6,200.00
13	Tax Daroga	34	PB-2 14000-70000	7,400.00
14	Asstt Tax Daroga	22	PB-2 14000-70000	6,200.00
15	Tax Collector	129	PB-2 14000-70000	5,200.00
16	Asstt. Tax Collector	1	PB-2 14000-70000	5,000.00
17	H.A.	32	PB-2 14000-70000	10,300.00
18	Accountant	18	PB-2 14000-70000	7,400.00
19	Jr. Accountant / Cashier	11	PB-2 14000-70000	6,800.00
20	Jr. Asstt./ LDA	110	PB-2 14000-70000	6,200.00
21	Process Server	1	PB-1 12000-52000	4,400.00
22	Safai Karmachari/ Drain Labour	144	PB-1 12000-52000	3,900.00
23	Peon / Gr.IV	222	PB-1 12000-52000	3,900.00
Total nos. of employees		1044		

STATEMENT OF OBJECTS AND REASONS

Urban areas are the growth centers of economy of a state. The state has an urbanization level of 14% which is much lower than the national average of 31.2%. There are currently 103 Municipal Boards in Assam driven by the provisions of the Assam Municipalities Act, 1956. The urban local bodies in the state are constrained by weak institutional structure, weak financial status due to poor revenue augmentation and also weak technical capacity to manage projects due to absence of adequate human resource. The devolution of functions is still limited in terms of actual transfer due to inadequate capacities of the ULB. The own revenue augmentation is limited to cover the expenses related to establishment and operation & maintenance. The municipal employees are deprived of basic employment benefits including long pending dues of salaries in some cases.

The Assam Municipal Employees Act 2021 was enacted on 31st May 2021 in the backdrop of providing service benefits to municipal employees appointed prior to 4th September 2013 in 71 ULBs of Assam excluding the sixth schedule areas.

However, it was felt that a procedure similar to the provincialization of teachers by the School Education Department is required to ensure consistency in the principle of provincialization across department and to avoid any dichotomy in the State Government's policies.

This has necessitated the promulgation of a new Act for provincialisation of municipal employees in 71 ULBs who were appointed against regular sanctioned posts under the ULBs on or before 4th September 2013 and to provide them service benefits similar to State Government servants in the corresponding ranks and to repeal the existing Assam Municipal Employees Act 2021. Hence, Assam Municipal Employees (Provincialization) Bill, 2025 is hereby introduced.

JAYANTA MALLA BARUAH,

Minister,
Department of Housing and
Urban Affairs, Assam.

DULAL PEGU,

Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The total financial implication will be around Rs.45,00,00,000/- Crore (Forty Five Crores) only per year from the consolidated fund of the State of Assam.

JAYANTA MALLA BARUAH,
Minister,
Department of Housing and
Urban Affairs, Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill provides rule making powers to the Government under Section 14 for carrying out the purposes of the Act.

JAYANTA MALLA BARUAH,
Minister,
Department of Housing and
Urban Affairs, Assam.

THE MISING AUTONOMOUS COUNCIL (AMENDMENT) BILL, 2025

A

BILL

further to amend the Mising Autonomous Council Act, 1995.

Preamble

Whereas it is expedient further to amend the Mising Autonomous Council Act, 1995, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No. XXVI of
1995

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Mising Autonomous Council (Amendment) Act, 2025.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 7

2. In the principal Act, in section 7, in sub-section (3), in the fourth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely :-

“Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections impracticable, after completion of the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers, functions and duties of the Council.”

STATEMENT OF OBJECTS AND REASONS

The Bill proposes for amendment of the Mising Autonomous Council Act, 1995 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

This provision is necessary for administration of affairs of the Council when holding of elections to the General Council is impractical.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,

Secretary,

Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes for amendment of the Mising Autonomous Council Act, 1995 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical and will not have extra financial burden on the State Exchequer.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

**THE BODO KACHARI WELFARE AUTONOMOUS COUNCIL
(AMENDMENT) BILL, 2025**

A

BILL

further to amend the Bodo Kachari Welfare Autonomous Council Act, 2020.

Preamble

Whereas it is expedient further to amend the Bodo Kachari Welfare Autonomous Council Act, 2020, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No. II of 2021

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Bodo Kachari Welfare Autonomous Council (Amendment) Act, 2025.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 6

2. In the principal Act, in section 6, in sub-section (3), in the fifth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely :-

“Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections impracticable, after completion of the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council, and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers, functions and duties of the Council.”

STATEMENT OF OBJECTS AND REASONS

The Bill proposes for amendment of the Bodo Kachari Autonomous Council Act, 2020 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

This provision is necessary for administration of affairs of the Council when holding of elections to the General Council is impractical.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes for amendment of the Bodo Kachari Autonomous Council Act, 2020 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical and will not have extra financial burden on the State Exchequer.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

THE THENGAL KACHARI AUTONOMOUS COUNCIL (AMENDMENT) BILL, 2025

A BILL

further to amend the Thengal Kachari Autonomous Council Act, 2005.

Preamble

Whereas it is expedient further to amend the Thengal Kachari Autonomous Council Act, 2005, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No.
XXXVIII of
2005

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title, extent and commencement

1. (1) This Act may be called the Thengal Kachari Autonomous Council (Amendment) Act, 2025.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of section 7

2. In the principal Act, in section 7, in sub-section (3), in the fifth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely :-

“Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections impracticable, after completion of the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council, and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers, functions and duties of the Council.”

STATEMENT OF OBJECTS AND REASONS

The Bill proposes for amendment of the Thengal Kachari Autonomous Council Act, 2005 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

This provision is necessary for administration of affairs of the Council when holding of elections to the General Council is impractical.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes for amendment of the Thengal Kachari Autonomous Council Act, 2005 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical and will not have extra financial burden on the State Exchequer.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

**THE DEORI AUTONOMOUS COUNCIL
(AMENDMENT) BILL, 2025**

**A
BILL**

further to amend the Deori Autonomous Council Act, 2005.

Preamble

Whereas it is expedient further to amend the Deori Autonomous Council Act, 2005, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No. XXV of
2005

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Deori Autonomous Council (Amendment) Act, 2025.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 7

2. In the principal Act, in section 7, in sub-section (3), in the fifth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely :-

“Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections impracticable, after completion of the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council, and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers, functions and duties of the Council.”

STATEMENT OF OBJECTS AND REASONS

The Bill proposes for amendment of the Deori Autonomous Council Act, 2005 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

This provision is necessary for administration of affairs of the Council when holding of elections to the General Council is impractical.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes for amendment of the Deori Autonomous Council Act, 2005 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical and will not have extra financial burden on the State Exchequer.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

**THE SONOWAL KACHARI AUTONOMOUS COUNCIL
(AMENDMENT) BILL, 2025**

**A
BILL**

further to amend the Sonowal Kachari Autonomous Council Act, 2005.

Preamble

Whereas it is expedient further to amend the Sonowal Kachari Autonomous Council Act, 2005, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No. XX of
2005

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Sonowal Kachari Autonomous Council (Amendment) Act, 2025.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 7

2. In the principal Act, in section 7, in sub-section (3), in the fifth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely :-

“Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections impracticable, after completion of the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council, and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers, functions and duties of the Council.”

STATEMENT OF OBJECTS AND REASONS

The Bill proposes for amendment of the Sonowal Kachari Autonomous Council Act, 2005 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

This provision is necessary for administration of affairs of the Council when holding of elections to the General Council is impractical.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,

Secretary,

Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes for amendment of the Sonowal Kachari Autonomous Council Act, 2005 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical and will not have extra financial burden on the State Exchequer.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

**THE RABHA HASONG AUTONOMOUS COUNCIL
(AMENDMENT) BILL, 2025**

**A
BILL**

further to amend the Rabha Hasong Autonomous Council Act, 1995.

Preamble

Whereas it is expedient further to amend the Rabha Hasong Autonomous Council Act, 1995, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No. XVII of
1995

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Rabha Hasong Autonomous Council (Amendment) Act, 2025.
- (2) It shall have the like extent as the principal Act.
- (3) It shall come into force at once.

Amendment of
section 7

2. In the principal Act, in section 7, in sub-section (3), in the sixth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely :-

“Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections impracticable, after completion of the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council, and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers, functions and duties of the Council.”

STATEMENT OF OBJECTS AND REASONS

The Bill proposes for amendment of the Rabha Hasong Autonomous Council Act, 1995 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

This provision is necessary for administration of affairs of the Council when holding of elections to the General Council is impractical.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,
Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes for amendment of the Rabha Hasong Autonomous Council Act, 1995 to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical and will not have extra financial burden on the State Exchequer.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

THE TIWA AUTONOMOUS COUNCIL (AMENDMENT) BILL, 2025

A BILL

further to amend the Tiwa Autonomous Council Act, 1995.

Preamble

Whereas it is expedient further to amend the Tiwa Autonomous Council Act, 1995, hereinafter referred to as the principal Act, in the manner hereinafter appearing ;

Assam Act
No. XXV
of 1995

It is hereby enacted in the Seventy-sixth Year of the Republic of India, as follows :-

Short title,
extent and
commencement

1. (1) This Act may be called the Tiwa Autonomous Council (Amendment) Act, 2025.

(2) It shall have the like extent as the principal Act.

(3) It shall come into force at once.

Amendment of
section 6

2. In the principal Act, in section 6, for sub-section (1), the following shall be substituted, namely :-

“(1) The General Council shall consist of 42 (forty-two) members of which 38 (thirty-eight) shall be directly elected and 4 (four) shall be nominated by the Government from the groups of communities residing in the Council Area and not otherwise represented in the General Council. Out of the 42 seats, 26 (twenty-six) seats shall be reserved for Scheduled Tribes community and 6 (six) seats shall be reserved for woman of any community.”

Amendment of
section 7

3. In the principal Act, in section 7, in sub-section (3), in the fifth line, for the punctuation mark “.” appearing at the end the punctuation mark “:” shall be substituted, and thereafter the following proviso shall be inserted, namely:-

“(3) Provided that if the Governor is satisfied that circumstances so exist which render holding of the elections, impracticable, beyond the term of office or the extended term, he may assume to himself all or any of the powers and functions of the General Council and the Executive Council and appoint such person, or Interim Committee or any Authority as he may specify, who shall exercise the powers and functions and duties of the Council.”

Amendment of
section 48

4. In the principal Act, in section 48, for sub-section (1), the following shall be substituted, namely :-

“(1) There shall be 38 (thirty-eight) constituencies in the Council area for electing members to the General Council. Each constituency shall be a single member constituency.”

STATEMENT OF OBJECTS AND REASONS

The Tiwa Autonomous Council (Amendment) Bill, 2025 is proposed with a view to (1) increase constituencies of elected members from the existing 36 to 38 members and (2) to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

The Bill is proposed to (1) give due representation to the people of villages predominantly inhabited by Tiwa and other Scheduled Tribes & to meet people's aspiration and development and (2) to provide for a mechanism to exercise the powers and functions of the Council after completion of the term of office or the extended term of the General Council if holding of elections becomes impractical.

RANOJ PEGU,

Minister,

Department of Tribal Affairs (Plain), etc. Assam.

DULAL PEGU,

Secretary,

Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The proposed Bill will involve additional financial burden on the state Exchequer amounting to Rs.50,000/- (Rupees Fifty Thousand) only per month in honorarium.

An amount of Rs.189.00 Lakh (Rupees One Crore eighty nine lakh) only has been proposed for Tiwa Autonomous Council in the budget 2024-25.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.

MEMORANDUM OF DELEGATED LEGISLATION

The proposed Bill proposed for framing of rules by Executives. The delegation is however of normal nature.

RANOJ PEGU,
Minister,
Department of Tribal Affairs (Plain), etc. Assam.